IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SEVENTH DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT:

THE HON'BLE Mr. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE Mr. JUSTICE RAMESH RANGANATHAN

–

WRIT PETITION No.4524 of 2005

Between:

Kota Rama Rao S/o. Sri Kota Anjaneyulu

Aged 31 years, R/o.3-29-42, Krishna Nagar,

Guntur, Guntur District.

..... PETITIONER

AND

1. The Deputy Commercial Tax Officer,

Brodipeta Circle, Guntur.

2. The Commercial Tax Officer, Kothapet Circle, Guntur.

3. M/s. Sri Sai Lakshmi Cotton Traders,

12-20-554, Kothapet, Guntur.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to Issue an appropriate Writ or Order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 1st respondent in issuing the impugned notice in Form-5 under the A.P. Revenue Recovery Act, dated 03.12.2004 published in the Guntur District Gazette on 10.01.2005 as illegal, arbitrary and without authority of law and set aside the same by declaring that the Respondents cannot proceed against the petitioner's property for recovery of the arrears of tax basing on the surety bond.

Counsel for the Petitioner: Mr. M.V. PAVAN KUMAR

Counsel for the Respondents 1 & 2: Spl. S.C. for Commercial Tax
G.P. for Commercial Tax Counsel for Respondent No.3 :

The Court made the following :

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ORDER:

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For the very same reasons recorded in W.P. No.4466 of 2005, dated 07-06-2005, this writ petition is also required to be dismissed and the same shall accordingly stand dismissed without any order as to costs.

Accordingly, we uphold the validity of the impugned proceedings, dated 03-12-2004, issued under the provisions of the A.P. Revenue Recovery Act. There are no other legal impediments for respondents 1 and 2 to proceed against the petitioner, who stood as surety, for proper realization of the tax amount payable by the

3rd respondent-M/s. Sri Sai Lakshmi Cotton Traders under the provisions of the Central Sales Tax Act, 1956.

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B. SUDERSHAN REDDY, J

Date:07-06-2005

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RAMESH RANGANATHAN, J

SJ/PV

To

1. The Deputy Commercial Tax Officer,

Brodipeta Circle, Guntur.

2. The Commercial Tax Officer, Kothapet Circle, Guntur.

3. Two C.Cs. to Special Standing Counsel for Commercial Tax, High Court Building, Hyderabad (O.U.T.).

4. Two C.Cs. to G.P. for Commercial Tax , High Court Building, Hyderabad (O.U.T.).

5. Two C.D. copies.